EXHIBIT III-DB1

REPORT NAME: **SCO Reconciliation Report**	REPORT NO: **CSTARDB1**

SPECIAL NOTES: (CONTINUED)

The report is organized by SCO Type in the same order as the SCO Agency Reconciliation Report: SCO Type R-Revenues first; then D-Disbursements (Expenditures), F-Reimbursements, F-Federal Funds, T-Operating Transfers and finally, D-Disbursements (Advances).

Document File records are included when they have an Appropriation Symbol number, are not in Fund 0998 (ORF), and the GLA is one of the following: 1190, 1311 through 1314, 1320, 1330, 1400, 1500, 1710, 1730, 1740, 1750, 3010, 3020, 3110, 3210, 3220, 3290, 3310, 6150 or 6170. Document File records in GLAs 1400, 1500 and 3020 are not included when they do not have an Appropriation Symbol number.

Document File records with a zero balance are excluded from the report.

Document File records with an AS Table Account Type of **CA** are identified as the "Clearing Account."

Document File records with a Source of **4***nnnnn*, **58***nnnn* or **9***nnnnn* do not have Source displayed on the report.

Scheduled Reimbursements includes Appropriation File records with Account Type **90**, or any other Account Type (except **91** or **92**) that contains data in one of the Reimbursement Financial Fields. Miscellaneous Reimbursements have an Account Type of **92** and Unscheduled Reimbursements have an Account Type of **91**.

If the AS Table Account Type is **PR**, the Reference is followed with the FFY from the AS Table.

If the Reference is **980**, it is set to **000** for display on the report.

Account Type **CA** has Program set to **99**.

The following Appropriation File financial fields are shown as specific GLAs on the report:

GLA	AP File Financial Field
6297	Net Cost Allocation
6297	SCO PFA Posted
1110	Unremitted Abatement, Revenue & Reimbursement
1150	Intransit Abatement, Revenue & Reimbursement
6160	Monthly Allocated Encumbrances
6151	Annual Allocated Encumbrances

EXHIBIT III-DB2

REPORT NAME:	**SCO/CALSTARS Monthly Reconciliation Report**	REPORT NO: **CSTARDB2**
PURPOSE:	Used to perform the monthly appropriation reconciliation of CALSTARS to the SCO balances.	
DESCRIPTION:	The report combines data from the CALSTARS Appropriation File, CALSTARS Document File and the SCO Agency Reconciliation File (SCO Agency File) for the purpose of performing an automated reconciliation of Appropriation Balances between SCO and CALSTARS. Records from each of these files are combined together by the SCO Account information as shown on the SCO Agency Reconciliation Report. For the CALSTARS Appropriation File and Document File records, the SCO Account information is maintained in the AS Table. The report shows one appropriation item per page and indicates whether or not the CALSTARS Appropriation Balance matches the balance per SCO. The printed report is in a worksheet format that may be used to identify and reconcile out of balance appropriations.	

REPORT REQUEST OPTIONS:

Report Period:

    FM: PM or PY (See special notes.)
    P: B=Balanced records only; U=Unbalanced records only; Blank=All records

Level of Detail:

Index (I)	Program (P)	Object/Source(O/S)	Fund (F)
Not Applicable	Not Applicable	Not Applicable	Not Applicable

Fund Selection: Blank (all Funds) or any valid Fund

GLA Selection: Used to select a specific enactment year.
                       Blank (all Enactment Years) or any valid 4-digit Enactment Year.

Additional Report Selection Options Popup Screen: Not applicable

Destination Options: All available output media

FINANCIAL ELEMENTS:

  HEADER:

    SCO Account: This is the SCO Account Information used to match SCO and CALSTARS data for this report. For the CALSTARS data, the SCO Account Information comes from the AS Table. This information should agree with the appropriation coding on the SCO Agency Reconciliation Report. The fields displayed are as follows: ORG, FUND, SUB-FD, EY, REF, CAT, PGM, ELEM, COMP, TASK, REV-ACCT, AT, CT. This segment is blank for an appropriation item if the AS Table SCO Account Segment is blank.

    CALSTARS Account: Within each SCO Account, the following CALSTARS fields are displayed: ORG, SEC, FUND, FD-DTL, EY, REF, CAT, OBJ, OD, PGM, ELEM, COMP, TASK, SOURCE, AT, FFY, APPN-SYM. The CALSTARS Account fields display the appropriation coding structure maintained within the CALSTARS Appropriation and Document Files. This coding structure may be different from the SCO Account Information due to coding difference between SCO and CALSTARS.

EXHIBIT III-DB2

REPORT NAME: **SCO/CALSTARS Monthly Reconciliation Report**	REPORT NO: **CSTARDB2**

FINANCIAL ELEMENTS (Continued):

SIGNATURE AREA: Once the reconciliation is complete and balanced, the person performing the reconciliation and person reviewing the reconciliation should sign and date in the appropriate places.

MESSAGES: The report appends the SCO Account Information from the AS Table to each record from the Document and Appropriation File. These records are then matched to the SCO Agency File for reporting. There are four possible results when matching records between SCO and CALSTARS and the resulting condition is indicated by a message printed on the bottom of the report. The messages are as follows:

> AS TABLE NOT FOUND OR NO CALSTARS SCO ACCOUNT DATA
>
> SCO ACCOUNT DATA - FOUND NO CALSTARS DATA
>
> CALSTARS SCO ACCOUNT DATA - FOUND NO SCO DATA
>
> MATCHING SCO AND CALSTARS SCO ACCOUNT DATA FOUND

A comparison is also done between the amounts shown in the Balances column of the SCO ADJUSTED BALANCE and the BALANCE PER CALSTARS lines. If they do not equal, the message "OUT OF BALANCE BY $" is printed in the bottom right corner of the report.

See the Special Notes area for a discussion on the other columns.

SPECIAL NOTES:

This report is sorted by the SCO Account Section coding. Records with no SCO Account Section coding (AS TABLE NOT FOUND OR NO CALSTARS SCO ACCOUNT DATA) are located in the front of the report.

CALSTARS records with a Source of **4*nnnnn***, **58*nnnn*** or **9*nnnnn*** do not have Source displayed on the report.

For reconciliation purposes, it is not necessary to manually add prior year balances to current year balances. Prior year balances are included in the DB2 amounts.

Balances between SCO and CALSTARS in the Budget/Adjust/Advance and Receipt/Disbursements columns may not be equal. This may occur if accounting activity was not posted or was posted incorrectly. Proper corrective action should be taken. However, if a prior year appropriation has an out of balance condition between columns, by offsetting amounts, it is most likely the accruals from the previous year. No corrective action is necessary.

On a revenue account, an Out of Balance condition may represent prior year accruals. Make a notation in the Adjustment to SCO Accounts and record the accrual figures in the proper columns. This is similar to the Report 15, Reverse Prior Year Accrual process and will assist in the preparation of this year-end report.

To determine the accrual figures for both expenditures and revenues, agencies may use the prior year reconciliations, Report 1 adjusted by encumbrances, Report 15 adjusted by encumbrances and Report 3. In Report 1 and Report 15 the encumbrances are adjusted out of the accruals because they do not reduce the appropriation balance brought forward and will be included as current year expenditures.

Report includes 'C' and 'Q' accounts. The accruals displayed for these control accounts are all the accruals of the individual CALSTARS appropriations that roll up to the particular C or Q control account. The amount displayed for the "Balance Per CALSTARS" is the sum of the balances for each of the individual CALSTARS appropriations.

EXHIBIT III-D07

REPORT NAME:	**Year-end Document File Report of Encumbrances (GLA 6150)**	REPORT NO: **CSTARD07**

PURPOSE:	The accounting data that supports the worksheet that is used to reclassify certain encumbrances as payables at Year-end.

DESCRIPTION:	General Ledger Account 6150 Document File records are selected for the report. This report assists agencies in the Year-end encumbrance reclassification process. Some agencies also use this report (with the Report Period: P: option of **I**) to aide in the identification of contracts signed with Individuals/Sole Proprietors subject to EDD's reporting requirements for independent contractors.

REPORT REQUEST OPTIONS:

Report Period:

FM: CM, PM or PY
P: Blank (all Vendor Types) or I = Vendor Type I only

Level of Detail:

Index (I)	Program (P)	Object/Source(O/S)	Fund (F)
0-No Organization	Not Applicable	Not Applicable	0-No Sort/Sub-total on PCA
1-Section			1-Sort/Subtotal on PCA

Fund Selection: Blank (all Funds) or any valid Fund

GLA Selection: Not Applicable

Additional Report Selection Options Popup Screen:

Index Range: Enter the Index or range of Indexes. Leave blank for all Indexes.

PCA Range: Enter the PCA or range of PCAs. Leave blank for all PCAs.

OBJ Range: Enter the Object Detail or range of Object Details. Leave blank for all Object Details.

FFY Selection: Enter the FFY or leave blank for all FFYs.

PRJ/WP Selection: Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases.

Destination Options: All available output media

EXHIBIT III-D07 (Continued)

REPORT NAME:	**Year-end Document File Report of Encumbrances (GLA 6150)**	REPORT NO: **CSTARD07**

FINANCIAL ELEMENTS:

Original Document: The amount of funds encumbered by the original accounting transaction. Normal balance is a Debit.

Adjustments: Net of subsequent adjustment entries to increase or decrease the document. Balance may be either a Debit or a Credit.

Liquidations: The amount of liquidations recorded against the document. After a final payment, this amount equals the sum of the Original Document and Adjustments. Normal balance is a Debit.

Payments: The amount of payments made against the document. This may exceed the amount shown in the Liquidations column. Normal balance is a Debit.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit.

SPECIAL NOTES:

Documents with a zero balance are excluded from the report.

Vendor Types **C**, **E**, **I**, **P** and **0** are grouped together if the Report Period: P option is **blank**.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes, if selected
ENY	None	Yes	Yes
Fund	None	Yes	Yes
Fund Detail	Not displayed	No	No
Vendor Type	Report Period: P	Yes	Yes
Appropriation Sym	None	Yes	Yes
Program/Category	None	Yes	Yes
PCA	Level of Detail: F	No	Yes, if F = 1
General Ledger	Not displayed	No	No
Document Number	None	No	No

EXHIBIT III-D09 (Continued)

REPORT NAME: **Document Report by General Ledger, Subsidiary Account and Document Number**	REPORT NO: **CSTARD09**

FINANCIAL ELEMENTS:

   Original Document: The amount established by the original accounting transaction. Normal balance is a Debit for Receivables; Credit for Payables.

   Adjustments: Net of subsequent adjustment entries to increase or decrease the document. Balance may be either a Debit or a Credit.

   Liquidations: The amount of the liquidations posted to the document. After final payment of Encumbrances (GLA 6150), this amount equals the total of the Original Document and Adjustments columns. Normal balance is a Credit for Receivables; Debit for Payables.

   Payments: The actual collections or payments made against the document. For Encumbrances, this column does not always equal the Liquidations column. Normal balance is a Credit for Receivables; Debit for Payables.

   Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit for Receivables; Credit for Payables.

SPECIAL NOTES:

   When the report is requested with Section (Index level is **1**), the IC Table General Ledger Organization Level Indicator is used to determine if the Document File is sorted by Section. When this indicator is set to **1** in the IC Table, "Section" appears on the report.

   When the report is requested with Fund Detail (Fund level is **2** or **3**), the Fund Detail code is used to sort the documents. Agencies do not have to indicate Appropriation Control Indicator of **1** (Fund Detail level) on the D23 table in order to have documents sorted by Fund Detail on this report.

   When the report is requested with Project (Fund level is **3**), the PC Table General Ledger Project Level Indicator is used to determine if the Document is sorted by Project. When this indicator is set to **1** or **B** on the PC Table, Project Number (not including Work Phase) appears on the report.

   Zero balance documents are excluded on a PY report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
Project Number	Level of Detail: F	Yes	No
General Ledger	None	Yes	Yes
Subsidiary	Level of Detail: P	Yes	Yes
Document Number	None	No	No
FFY	None	No	No

EXHIBIT III-D16 (Continued)

REPORT NAME: **Document Report for SCO Reconciliation**	REPORT NO: **CSTARD16**

SPECIAL NOTES:

The report includes Document records for General Ledgers 1190, 1311 through 1315, 1319, 1330, 1340, 1380, 1400, 1500, 1710, 1730, 1740, 1750, 3010, 3020, 3040, 3110, 3210, 3220, 3290, 3730, 6150, and 6170. Document records are listed on this report for the specified General Ledgers <u>ONLY</u> when the document has an Appropriation Symbol number.

Refer to the DB1 table for an explanation of system assigned SCO Type values and Document File record selection criteria.

When Reference is **980**, the report shows **000**.

When Account Type is **PR**, the Reference is followed by the FFY. When Account Type is **CA**, the report uses **99** for the program and "Clearing Account" as the program title.

If all financial fields are zero, the Document File record is not on this report. If the Original Document, Liquidations and Balance are all zero, the Document File record is not on this report.

Obligations are not shown on a PY report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
ENY	None	Yes	No
Reference	None	Yes	No
SCO Type	None	Yes	No
Account Type	None	Yes	No
Program/Category/ Source	None	Yes	No
General Ledger	None	Yes	Yes
Document Number	None	No	No

EXHIBIT III-D18

REPORT NAME:	**Encumbrances of Continuing Appropriations**	REPORT NO: **CSTARD18**
PURPOSE:	Provides a detail listing of Encumbrances of Continuing Appropriations within the Document File (DF). Used to evaluate encumbrances within the DF, which are posted against Continuing Appropriations. Request this report at year-end prior to running Year-End A Run to list encumbrances that will be rolled to the new FFY as a part of the Year-End (YEC) Process .	
DESCRIPTION:	The report lists all General Ledger Account 6150 (Encumbrances) entries within the DF, which are posted to an Appropriation Symbol with a Reversion Indicator set to a **2** or **9**. During the Year-End Close Process (YEC), these encumbrances are closed in the old FFY and re-established in the new FFY through the generation of system transactions. To ensure agencies are aware of the encumbrances posted against Continuing Appropriations, agencies are required to order the D18 per the CALSTARS Year-End Check List.	

REPORT REQUEST OPTIONS:

Report Period:

    FM: CM, PM or PY
     P: Not Applicable

Level of Detail:

Index (I)	Program (P)	Object/Source(O/S)	Fund (F)
0-No Organization	Not Applicable	Not Applicable	1-Fund
1-Section			2-Fund Detail

Fund Selection: Blank (all Funds) or any valid Fund

GLA Selection: Not applicable

Additional Report Selection Options Popup Screen: Not applicable

Destination Options: All available output media

FINANCIAL ELEMENTS:

Original Document: The amount established by the original accounting transaction. Normal balance for encumbrances is a Debit.

Adjustments: Net of subsequent adjustment entries to increase or decrease the original document. The balance may be either a Debit or a Credit.

Liquidations: The amount of liquidations made against the document. Normal balance is a Credit.

Payments: The amount of collections/payments made against the document. Normal balance is a Credit.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance for encumbrances is a Debit.

EXHIBIT III-D18

REPORT NAME: **Encumbrances of Continuing Appropriations**	REPORT NO: **CSTARD18**

SPECIAL NOTES:

The report only includes Document records for General Ledgers 6150 when the document has an Appropriation Symbol Number and the Reversion Indicator is set to **2** or **9**.

The report excludes all records for Fund 0998 (Office Revolving Fund).

Refer to the DB1 table for an explanation of system assigned SCO Type values and Document File record selection criteria.

When Reference is **980**, the report shows **000**.

When Account Type is **PR**, the Reference is followed by the FFY. When Account Type is **CA**, the report uses **99** for the Program and "Clearing Account" as the program title.

If all financial fields are zero, the Document File record is not shown on this report. If the Original Document, Liquidations and Balance are all zero, the Document File record is not shown on this report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
ENY	None	Yes	No
Reference	None	Yes	No
SCO Type	None	Yes	No
Account Type	None	Yes	No
Program/Category/ Source	None	Yes	No
General Ledger	None	Yes	Yes
Document Number	None	No	No